



MISSOURI DEPARTMENT OF REVENUE
HOME ENERGY AUDIT EXPENSE

2009
FORM
MO-HEA

NAME OF TAXPAYER

ADDRESS

CITY

STATE

ZIP

QUALIFICATIONS

Beginning January 1, 2009, any taxpayer who paid an individual certified by the Department of Natural Resources to complete a home energy audit may deduct 100% of the costs incurred for the audit and the implementation of any energy efficiency recommendations made by the auditor. The maximum yearly subtraction may not exceed \$1,000, for a single taxpayer or a married couple filing a combined return. For all years in which you incur expenses, the maximum total subtraction you may claim is \$2,000. To qualify for the deduction, you must have incurred expenses in the year you are filing a claim, and the expenses incurred must not have been excluded from your federal adjusted gross income or reimbursed through any other state or federal program.

INSTRUCTIONS - IN THE SPACES PROVIDED BELOW:

- Report the name of the auditor who conducted the audit
- Summarize each of the auditor's recommendations
- Enter the total amount paid to implement the energy efficiency recommendations on Line B
- Attach applicable receipts
- Report the auditor's certification number
- Enter the amount paid for the audit on Line A
- Enter the total amount paid for the audit and any implemented recommendations on Line C
- Attach completed MO-HEA and receipts to Form MO-1040

NAME OF AUDITOR

AUDITOR CERTIFICATION NUMBER

SUMMARY OF RECOMMENDATIONS

1.

2.

3.

4.

5.

A. Amount paid for audit

A.

00

B. Amount paid to implement recommendations

B.

00

C. Total Paid - Add Lines A and B and enter here. Enter Line C or \$1,000, whichever is less, on Line 13 of Form MO-A. If you are filing a combined return, you may split the amount reported on Line 13 between both taxpayers . . .

C.

00